



Taxpayers must undertake various tasks, such as filing returns and paying tax, by certain dates. If these deadlines are missed, HMRC may charge late filing and late payment penalties. Interest is also charged on tax paid late.

Key dates

The key dates in March 2024 are 7 March 2024 for filing VAT returns and paying VAT, 19 March 2024 for payment of PAYE and NIC by cheque, 22 March 2024 for payment of PAYE and NIC electronically, 31 March 2024 for filing corporation tax returns and accounts at Companies House.

This note explains some important tax deadlines which must be met in March 2024.

7 March 2024

VAT-registered businesses must file their VAT return for the quarter to 31 January 2024 online by 7 March 2024 and pay any associated VAT by the same date.

19 March 2024

If you pay your PAYE and NIC by cheque, you must ensure that your payment for month 11 (to 5 March 2024) reaches the Accounts Office by 19 March 2024.

While HMRC do operate a three-day period of grace for payments received within three days or the due date, it is prudent to post the cheque in sufficient time for it to reach HMRC by 19 March 2024 to allow for postal delays.

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22 March 2024

If you pay your PAYE and NIC electronically, you enjoy a later deadline than those who pay by cheque. The deadline for electronic payments is the 22nd of the month. If you have pay electronically, you will need to ensure that your payment of PAYE and NIC for month 11 clears HMRC's account by 22 March 2024.

31 March 2024

Companies with a 31 March year end must ensure that they have filed their company tax return for the year to 31 March 2023 by 31 March 2024.

If your company prepared its accounts to 30 June 2023, you would need to ensure that your accounts are filed at Companies House by 31 March 2024.

We can help

Please call us on **01753 888 211** or email **info@nhllp.com** if you need guidance with any of the issues raised in this Broadcast. We would be happy to help.